UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

CASE NO. 04-11789-RCL

MARLENE JOHANSEN, Plaintiff, Counterclaim Defendant,

v.

UNITED STATES OF AMERICA, Defendant, Counterclaim Plaintiff,

v.

NATIONAL CITY MORTGAGE CO., AND TIMOTHY BURKE Counterclaim Defendants.

NOTICE OF APPEARANCE

Please enter our appearance as counsel on behalf of the Counterclaim Defendant,

National City Mortgage Co.

Respectfully submitted,

NATIONAL CITY MORTGAGE CO. By its Attorney,

Michelle C. Davenport

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December 29, 2004

CERTIFICATE OF SERVICE

I, Michelle C. Davenport, hereby certify that on December 29, 2004, true copies of the Notice of Appearance was served by mailing first class mail, postage pre-paid to:

Timothy J. Burke, Esq. Burke & Associates 400 Washington Street Braintree, MA 02184

Stephen J. Turanchick, Esq. Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 55 Ben Franklin Station Washington, D.C. 20044

D. Sean McMahon Law Office of Meilman & Costa, P.C. 70 Wells Avenue Suite 200 Newton, MA 02459

Michelle C. Davenport